DOCUMENT RESUME

ED 105 862 IR 001 894

AUTHOR Jones, Frederick S.
TITLE Classification and Budgetary Control of Serial Publications in Medium-Sized and Large Academic Libraries and Large Public Libraries.
INSTITUTION Tufts Univ., Medford, Mass. Univ. Library.
PUB DATE 75
NOTE 12p.

EDRS PRICE MF-$0.76 HC-$1.58 PLUS POSTAGE
DESCRIPTORS Accounting; *Budgeting; Classification; *Libraries; Library Collections; *Library Expenditures; Library Surveys; *Library Technical Processes; Public Libraries; Questionnaires; Resource Allocations; *Serials; Surveys; University Libraries

ABSTRACT

Budgeting and accounting control of serials are examined based on a survey of 100 academic and public libraries. The questionnaire used in the survey stressed classification and encumbering of serials but was open-ended to encourage commentary. The lack of consensus among respondents regarding the budgetary control of serials precluded the development of a formal procedural model, but the methods used by a few of the libraries are presented as guide-posts. The results of the questionnaire are tabulated; the questionnaire is appended. (Author/KKC)

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION
THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

ED105862

IR 001 894

CLASSIFICATION AND BUDGETARY CONTROL OF SERIAL PUBLICATIONS IN MEDIUM-SIZED AND LARGE ACADEMIC LIBRARIES AND LARGE PUBLIC LIBRARIES[1]

Frederick S. Jones
Acquisitions Librarian
Tufts University
Medford, Massachusetts

Budgetary and accounting control of serials are examined, based upon a survey of 100 academic and public libraries. The questionnaire stressed classification and encumbering but was open-ended to encourage commentary. With libraries currently experiencing retrenchment, many respondents expressed concern about the perennial problems and difficulties encountered in managing serials. While the diversity of opinions and replies precluded the development of a formal procedural model, the methods used by a few of the libraries are presented as guideposts.

Retrenchment, stringency, budget squeeze, belt tightening -- phrases that have become all too familiar. And it seems trite to add that these financial woes are further compounded by the erosion of perennial inflation and that librarians must plan expenditures prudently. Nevertheless, there is a dearth of information in the literature on financial matters -- especially with respect to the administration and control of the library materials' budget. The purpose of this article is to examine (1) some of the problem areas of the library materials' budget with particular emphasis upon serials; and (2) the methods employed in handling these ambiguous aspects, as reported in a survey of 100 medium-sized and large academic libraries and large public libraries.

Effective budgetary administration is predicated upon control which in

---

[1] Throughout this article, serials are defined as publications issued in successive parts usually at regular intervals exclusive of periodicals, but including continuations, provisional serials and standing orders. Libraries are arbitrarily classified according to size of collection as follows: medium-sized academic -- 250,000 - 1,000,000 volumes; large academic -- over 1,000,000 volumes; large public -- over 500,000 volumes.

turn depends upon predictability of expenditures -- whether or not an encumbering system is used. At one end the library materials' spectrum are books. Except for occasional unknowns relative to postage and discounts, expenditures are quite predictable: orders are non-recurring and liquidated rapidly. If limited funds preclude the purchase of some titles, they can be deferred until the next budgetary period. At the other end of the spectrum are periodicals -- continuing commitments which are subject to ever rising prices. Periodicals' expenditures are also relatively predictable, however. Based on past statistical comparisions, with reasonable accuracy one can project annual subscription rate increases. Furthermore, the options of multiple year subscriptions afford an added measure of budgetary flexibility.

Serials, on the other hand, can be the bane of a librarian's existence. For every annual review and almanac that arrive as anticipated, there will be five numbers of an irregular monograph series or an unexpected supplement of Beilstein's Handbuch. For budgetary purposes, how should serials be classified? with periodicals? with books? separately? Should all types of serials be treated similarly as a group or differently according to degree of regularity of publication? They seem to be neither fish nor fowl and constitute a gray area of budgetary uncertainty. With respect to serials' control, one can readily recognize the extremes in their treatment and the pitfalls to be encountered. For example, all serial publications, irregular or otherwise, could be considered as non-recurring vis-à-vis continuing commitments. Accordingly, items would be checked in and expensed without prior allowance in the budget. Although such a system would reduce record keeping and clerical costs, one might well be courting disaster when, in the process of paying for serials,

funds are depleted and the budget is overexpended. On the other hand, at the outset of the new fiscal year one could diligently encumber serial funds title by title based upon prior years' expenditures. This conservative approach would not bear fruit unless there were accurate records of receivings and expenditures. Otherwise, those funds encumbered for items never published or received, e.g., irregular monographic series, standing orders, etc., would never be released for book purchases. This could result in the ironic, embarrassing and equally disastrous possibility of underexpending the budget.

There are other matters which pose intriguing questions to the budget-minded. Periodical back files and replacements, as well as full-year microform periodical "subscriptions" of the year just past, are materials the classification and treatment of which are not readily prescribed. One might say that since they are all periodical-related, they should be charged thereto. Yet it would seem equally tenable to treat them as books since they are non-recurring. All or a portion of "post year" microform periodicals could be charged to binding, inasmuch as they are purchased substantially for the purpose of preservation and in lieu of binding.

The Survey: Introduction and Findings

Questionnaires were sent to 100 libraries -- 75 academic and 25 public. While the sample was not strictly random, it could be considered representative. With respect to academic libraries, a greater number of large than medium-sized were questioned. A total of 89 libraries replied, as follows:

	Number of Respondents
Academic	
Medium-sized	24
Large	44
Total	68
Public	21

The survey was brief but participants were encouraged to include their opinions and comments. Three questions pertained to the classification of periodical back files and replacements, full-year subscriptions on microfilm, and serials. Five queries examined in detail the extent to which serials were encumbered. The responses to these questions are tabulated below.

Table 1

CHARGING OF PERIODICAL BACK FILES, REPLACEMENTS AND FULL-YEAR SUBSCRIPTIONS ON MICROFILM TO PERIODICALS ACCOUNT

	Public	Academic			All Libraries
		Medium	Large	Total	
Periodical Back Files and Replacements	66.6o/o	33.3o/o	18.2o/o	23.5o/o	33.7o/o
Replacements only	9.5	8.3	11.4	10.3	10.1
Full-year Subscriptions on Microfilm	61.9	66.7	81.8	76.4	73.0

Table 2

CLASSIFICATION OF SERIALS FOR BUDGETARY PURPOSES

		Academic			All Libraries
	Public	Medium	Large	Total	
Books	42.8o/o	41.6o/o	13.6o/o	23.5o/o	28.0o/o
Periodicals	23.8	33.3	56.8	48.5	42.6
Books and Periodicals	0.0	16.8	0.0	5.9	4.7
Separately	33.4	8.3	29.6	22.1	24.7

Table 3

ENCUMBERING OF SERIALS

		Academic			All Libraries
	Public	Medium	Large	Total	
In General	57.1o/o	45.8o/o	43.1o/o	44.1o/o	47.1o/o
Almanacs, Annuals, Proceedings, Transactions, Yearbooks	57.1	41.6	43.1	42.6	46.0
Regular Monographic Series	52.3	41.6	40.1	42.6	43.8
Irregular Monographic Series, Symposia	33.3	33.3	43.1	39.7	38.2
Continuations i.e., Non-Serial Sets, Provisional Serials	38.1	37.5	43.1	41.1	40.4

Libraries were asked if their fund accounting and bookkeeping operations were automated and if so whether this conditioned or modified their methods of handling serials. Twenty-eight (31.4o/o) reported some degree of automation while 61 (68.6o/o) replied in the negative. In the latter group, however, three libraries said that automated systems were being designed and would be operational in the near future; five other libraries expressed long-range intentions in this area. Only four of the 28 libraries reporting automated operations commented on any "conditioning" or "modifying" effects. One stated that paperwork only had been modified; two stressed beneficial aspects, e.g., central serials record, more accurate records, greater budgetary control, and relative facility in forecasting budgetary needs. One library, on the other hand, said that automation made it more difficult to keep track of changes in names and frequencies of titles.

About one-half of the respondents offered comments, many of which were quite informative. Some libraries spoke in detail about their budgetary control procedures. There was a definite agreement that serials pose a challenging problem, because they are the most difficult kinds of publications to work into a budgetary accounting system. Methods and opinions with respect to confronting and solving this problem were quite divergent, however. Most libraries, as indicated in Table 3, did not encumber serials. Some respondents at the opposite extreme encumbered title by title, estimating costs and adding price increases. A majority of the libraries that commented followed middle-of-the-road encumbering practices. While the need to anticipate serial costs was expressed, individual titles were not encumbered. In some cases regular (readily encumberable) items were differentiated from irregular (unpredictable). Still other libraries

established lump sum continuations funds against which bulk annual encumbrances were made.

Summary and Conclusion

A majority of the libraries participating in the survey did not charge periodical back files and replacements to the periodical account but did so with respect to full-year periodical subscriptions on microform. Most respondents classed serials with periodicals. Those participants classifying serials separately were mainly larger libraries which evidently received so many titles that individual treatment seemed warranted. A majority of the libraries did not encumber serials (an undetermined number probably did not encumber books either). However, most large public libraries questioned did use such a system which may indicate a stricter budgetary and accounting control required over public funds. With respect to the various categories of serials, the incidence of encumbering seemed to vary directly with the predictability or regularity of the materials, i.e., more libraries encumbered annuals and almanacs than irregular monographic series.

Respondents' comments relating to budgetary control of serials ranged from indifference to diligent cost estimation and title by title encumbering. Despite a sense of resignation and ambivalence towards encumbering,[2] many libraries had devised a workable arrangement by charging serials to a bulk encumbrance or general continuations fund. This amount, set aside at the

---

[2] Sample comments: "We would like to discontinue title encumbering but feel we do not yet have sufficient control otherwise to do so."

"We stopped encumbering but may have to start again if financial situation worsens."

beginning of each year, was based upon historical cost coupled with an inflationary factor.

Is there one solution to the problem of effective budgetary control of serials? Considering the lack of consensus among the respondents it would be folly to develop a procedural model for all to adopt. However, with the pressing dollar squeeze a large majority would concur that, due to its growth and popularity as a publishing medium, serials' control from a budgetary and accounting standpoint is becoming necessary. In conclusion, the survey would seem to suggest the following guideposts to that end:

1. Examination of all serials as to cost predictability; distinguishing regular items (annuals, almanacs, proceedings, regular monographic series, etc.) from irregular items (irregular monographic series, standing orders, symposia, etc.).

2. Establishment of general continuation or bulk encumbrance funds against which serials would be charged.

3. Consideration of computer application for title by title serial encumbrancing.

Acknowledgments

The author wishes to express his appreciation to all the respondents for their cooperation, thoroughness and informative comments. Grateful acknowledgment is likewise extended to Joseph S. Komidar, University Librarian of Tufts University for his counsel and suggesting the survey in the first place.

LIBRARIES RECEIVING THE QUESTIONNAIRE/SURVEY

Amherst College
University of Alabama
University of Arizona
University of Arkansas
Auburn University
Baylor University
Boston University
Bowdoin College
Brown University
Bryn Mawr College
University of California
Case Western Reserve University*
Clemson University
Columbia University
University of Colorado
University of Connecticut
Cornell University
Dartmouth College
Denison University
University of Denver*
Duke University
Emory University
University of Florida
George Washington University
Georgetown University
Harvard University
University of Illinois
Indiana University
University of Iowa
Johns Hopkins University
Kent State University
Lehigh University*
Loyola University
University of Maine
Marquette University
University of Maryland*
Massachusetts Institute of Technology
University of Massachusetts
Michigan State University*
University of Minnesota
University of New Hampshire
City University of New York
New York University
State University of New York at Buffalo
University of North Carolina
Northwestern University
Oberlin College
Ohio State University
University of Oklahoma
Pennsylvania State University
University of Pittsburgh
Princeton University
Purdue University
Rice University
University of Rochester
Rutgers University*
San Diego State College
San Jose State College
University of Southern California
Southern Illinois University
Stanford University
Syracuse University
University of Texas, Austin
Tulane University
University of Virginia
University of Washington
Washington University
Wayne State University
Wellesley College
Wesleyan University
Western Connecticut State College
Western Michigan University
Williams College
University of Wisconsin
Yale University*

Atlanta Public Library
Boston Public Library
Buffalo & Erie County Public Library
Public Library of Charlotte & Mechlenburg County
Chicago Public Library
Cleveland Public Library
Columbus Public Library*
Dallas County Public Library
Denver Public Library
Detroit Public Library
Hartford Public Library
Indianapolis-Marion County Public Library
Los Angeles County Public Library System
Memphis Public Library
Miami Public Library
Milwaukee Public Library
Minneapolis Public Library
New Orleans Public Library
New York Public Library*
Oklahoma County Libraries
Omaha Public Library*
Carnegie Library of Pittsburgh
Sacramento City-County Library*
St. Louis Public Library
Seattle Public Library

* An asterisk indicates non-response to the questionnaire.

SURVEY

CLASSIFICATION AND BUDGETARY ADMINISTRATION OF LIBRARY MATERIALS

1. Are periodical backfiles and replacements charged to current periodicals?

( ) yes ( ) no

2. Are full-year periodical subscriptions on microform received after year-end charged to current periodicals?

( ) yes ( ) no

3. For budgetary purposes are serials classed with

( ) books? ( ) periodicals? ( ) separately?

4. Is an encumbering system used for serials?

( ) yes ( ) no

5. Are the following categories of serials encumbered at the outset of the fiscal year?

a) almanacs, annuals, proceedings, transactions, yearbooks?

( ) yes ( ) no

b) regular monographic series?

( ) yes ( ) no

c) irregular monographic series, symposia?

( ) yes ( ) no

d) continuations i.e., non-serial sets, provisional serials?

( ) yes ( ) no

If the reply is "no" to any of the above please indicate when encumbered.

6. Are fund accounting and bookkeeping operations automated?

( ) yes ( ) no

If "yes", has this conditioned or modified your methods of handling serials?

7. Comments

THANK YOU!

☐ Please check if you are interested in receiving a summary of the survey results.